

Washington State Department of Revenue Exemption Codes Sept 20, 2006

DOR WAC CODE	DESCRIPTION
458-20-192(9)(f)	Indians-Sale of Land Located in Indian Country
458-61A-103(2)	Transfers Involving Underlying Debt
458-61A-106(1)(b)	Sale of Improvements to Land
458-61A-108(1)	Contractor, Agreement to Reconvey
458-61A-108(5)	Contractor, Conveyance to Customer under contract
458-61A-109(2)(b)	Boundary Line Adjustment
458-61A-112(2)	Mining Lease for Royalty
458-61A-112(4)	Unpatented Mining Claims
458-61A-201(a)(1)	Gift - Grantor pays debt, other consideration given
458-61A-201(a)(2)	Gift - Grantee pays debt
458-61A-201(b)(1)	Gift - no debt, no consideration given
458-61A-201(b)(2)	Gift - Grantor pays debt, no other consideration given
458-61A-201(b)(3)	Gift - Grantee always make payments, no consideration given
458-61A-201(b)(4)	Gift-Grantor/Grantee always share payments, no other consideration given
458-61A-202(1)	Inheritance, general
458-61A-202(2)	Inheritance, nonpro rata distribution
458-61A-202(4)	Inheritance, Community Property
458-61A-202(5)	Inheritance, Joint Tenants
458-61A-202(6)	Inheritance, Life Estates
458-61A-203(1)	Establish / Separate Community Property
458-61A-203(2)	Fulfillment of Settlement Agreement Incident to a Divorce
458-61A-204(1)	Common or Joint Tenancy No Consideration
458-61A-204(2)	Tenants in common/joint tenants, partition of realty
458-61A-205(2)	Government Transfers, Government seller
458-61A-205(4)	Government Transfers for public purpose
458-61A-206(1)	Condemnation Proceedings
458-61A-207(1)	Bankruptcy
458-61A-208(1)	Foreclosure
458-61A-208(3)	Deed in lieu of Foreclosure and Contract Forfeiture
458-61A-208(4)	Trustee's Sale / Foreclosure Sale
458-61A-208(5)	Assignment of Indebtedness
458-61A-208(6)	Sheriff's Sale
458-61A-209(1)	Rescission of sale
458-61A-210(1)	Irrevocable Trusts
458-61A-211(1)	Mere change in identity or form - general
458-61A-211(2)(a)	Mere change - Tenants in Common, Individual
458-61A-211(2)(b)	Mere change - Corporation Interests
458-61A-211(2)(c)	Mere change - Corporation / Subsidiary

458-61A-211(2)(d)	Mere change - Corporation / Partnership
458-61A-211(2)(e)	Mere change - Corporate Mergers / Consolidations
458-61A-211(2)(f)	Mere change - Newly Formed Corporation
458-61A-211(2)(g)	Mere change - Revocable Trusts
458-61A-211(2)(h)	Mere change - Revocable Trusts, conveyance
458-61A-211(5)	Family Corporations and Partnerships
458-61A-211(6)	No change in Identity or form of Ownership
458-61A-212(2)(a)	Gain Not Recognized Under Internal Revenue Code - Section 332
458-61A-212(2)(b)	Gain Not Recognized Under Internal Revenue Code - Section 337
458-61A-212(2)(c)	Gain Not Recognized Under Internal Revenue Code - Section 351
458-61A-212(2)(d)	Gain Not Recognized Under Internal Revenue Code - Section 368(a)(1)
458-61A-212(2)(e)	Gain Not Recognized Under Internal Revenue Code - Section 721
458-61A-212(2)(f)	Gain Not Recognized Under Internal Revenue Code - Section 731
458-61A-212(3)	Gain Not Recognized Under Internal Revenue Code - Other
458-61A-213(3)	IRS Tax Deferred Exchange
458-61A-214(3)	Nominee
458-61A-215(1)	Clearing Title
458-61A-215(2)(a)	Clearing Title-partnerships
458-61A-215(2)(b)	Clearing Title-estates
458-61A-215(2)(c)	Clearing Title-developer
458-61A-215(2)(d)	Clearing Title-refinance, addition to title
458-61A-215(2)(e)	Clearing Title-co-signors
458-61A-216(1)	Mortgage insurers
458-61A-217(1)	Rerecord